Financial Analysis Instructions

You can enter your information in the boxes below and reenter them on the web spreadsheet or you can go directly to the spreadsheet on the Special Assistance section of the ADE website, http://www.ade.az.gov/health-safety/cnp/sa/. From the website, click Financial Analysis, and then click [Download Tool]. This displays the Excel spreadsheet on your screen and you can begin entering your information. When finished, be sure to save the spreadsheet.

You must have Microsoft Excel version 97 or higher on your PC to use the tool. Follow the onscreen directions to enter your information in the spaces provided.

You may not see the colored boxes on these pages, but you will see them on the website. A green cell indicates a place for you to enter information. A blue cell indicates a place where the spreadsheet displays calculations from the numbers you entered. A red triangle (◥) in the corner of a cell indicates an attached comment that you can view in Excel.

Section A: Annual Revenue from Meals Served

1.   Enter your school name in the space provided.
2.   Enter the number of serving days in this school year.

1.	School Name		
2.	Number of Serving Days in This School Year		

3.   For Sections 3, 4, and 5 enter data from your most recently completed month. For example, if today is February 5, use data from January.

You will use the numbers entered in this section to estimate your increased participation in Part 3.

3.	School Site Data	Counts	% Breakfast participation	% Lunch participation
	Serving Days For The School Site In The Month			
	Average School Site Enrollment			
	# of Students Eligible for Free Lunch		#DIV/0!	#DIV/0!
	# of Students Eligible for Reduced		#DIV/0!	#DIV/0!
	# of Students That Have To Pay	0	#DIV/0!	#DIV/0!

4. Enter the meal counts for the most recently completed month.

Unless you are a single site school district, this information does not come from the claim form but from a worksheet used to compile the figures for the claim form.

4. Meal Count Data For This School Site		The Month Counts	Federal Reimbursement Per meal	Student Co-Pay Per Meal	Average Daily Federal Reimbursement Revenue	Average Daily Student Copay Revenue
Student Breakfast						
Free					#DIV/0!	
Reduced					#DIV/0!	#DIV/0!
Paid					#DIV/0!	#DIV/0!
Student Lunch						
Free		⊹			#DIV/0!	
Reduced					#DIV/0!	#DIV/0!
Paid					#DIV/0!	#DIV/0!

5.   Enter the total amount of a la carte sales for the month you are using. Estimate the total food cost of all a la carte items. You want the gross profit from these sales.

5. Monthly A la Carte Sales to Students Only		a la carte amount				
Total Sales (Revenue)						
Total Food Cost Of Items Sold						
Gross Profit		$ -				#DIV/0!

6.   For sections 6 and 7, the spreadsheet calculates the total average daily revenue and the annual revenue for meals served to students.

6. Total Average Daily Revenue ⊹					#DIV/0!	#DIV/0!
					Annual Federal Reimbursement Revenue	Annual Revenue From Students
7. Annual Revenue For Meals Served to Students					#DIV/0!	#DIV/0!

Section B: Annual Cost of Meals Served to Students

For Sections 1, 2, and 3 enter your data for the most recently completed fiscal year. You may have to estimate the food cost for a single breakfast and a single lunch.

     Enter the average cost per meal in each space.

1. Cost of Raw Food		Average Cost Per Meal			Annual Raw Food Cost
Breakfast					#DIV/0!
Lunch					#DIV/0!
Total Cost of Raw Food					#DIV/0!

Enter the annual cost of labor for your school.

						Annual Labor Cost
2.	Annual Cost of Labor For This School Site					

Enter the cost per meal for non-food supplies.

					Annual Other Expenses
3.	Other Expenses				
	Per Meal Cost of Non Food Supplies				#DIV/0!

Enter the amount your school has decided will not be collectible.

Annual Write-offs due to unpaid student charges				
Annual cost of computerized meal count system (only if applicable at school level)				

The spreadsheet calculates this information for you.

4.	Total Annual Cost of Meals Served to Students			#DIV/0!
5.	Net Revenue (Revenue Minus Cost)			#DIV/0!

Section C. Estimates for Provision 2 and 3

From Section A3, you have your current level of participation. Now estimate what you think your increased level of participation will be. The participation should be higher due to the non-pricing operation.

	Participation of Student Eligible to Free Meals	Participation of Student Eligible to reduced Price Meals	Participation of Non Eligible Student	Raw Food Cost
Estimated % Participation In Breakfast				
Resulting Meal Count Per Day	0	0	0	0
Estimated % Participation In Lunch				
Resulting Meal Count Per Day	0	0	0	0

The system calculates this information for you.

2.	Estimated Increase in Annual Cost of Raw Food			#DIV/0!
3.	Estimated Increase in Federal Reimbursement			#DIV/0!
4.	Loss of Copay Revenue			#DIV/0!

Enter the estimated decrease in labor costs. Using Special Assistance eliminates certain tasks, such as application collection and meal counts by category. This should help to decrease your labor expenses.

				Estimated % Decrease in Labor				
5. Estimated Decrease in Labor Cost							$	-

Estimate your decrease in a la carte sales and your estimated savings on cost of computerized meal count system. The system, using your information, calculates the write offs and net estimate.

				Estimated % Decrease in Sales				
6. Estimated Decrease in Annual A' La Carte Gross Profit							#DIV/0!	
7. Estimated Savings on Cost of Computerized Meal Count System								
8. Write Offs							$	-
9. Net Estimate							#DIV/0!	

Section D. Balance if Provision 2 or 3 is adopted.

D. Balance If Provision 2/3 is Adopted				#DIV/0!